

STATE OF NEW YORK

6672

2021-2022 Regular Sessions

IN ASSEMBLY

March 25, 2021

Introduced by M. of A. PHEFFER AMATO -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing a personal
income tax deduction for tolls, fees and other related commuting
expenses paid by a taxpayer in the course of commuting to and from his
or her place of employment

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 43 to read as follows:

3 (43) (A) The amount paid or incurred during the taxable year for any
4 tolls, fees and/or any other related commuting expenses imposed for the
5 use of a public highway or bridge or public transportation within the
6 state, or tolls, fees and/or any other related commuting expenses
7 imposed by a public authority, established by the laws of this state,
8 for the use of a public highway or bridge or public transportation; and
9 such tolls, fees and/or other related commuting expenses were paid while
10 a taxpayer was in the course of commuting to and from his or her place
11 of employment or for the purpose of commuting to and from his or her
12 place of employment.

13 (B) For the purposes of this paragraph, "related commuting expenses"
14 shall include but not be limited to the costs associated with the
15 purchase and maintenance of MetroCards, commuter railroad passes, month-
16 ly bus passes and EZ passes.

17 § 2. This act shall take effect immediately and shall apply to taxable
18 years commencing on or after the first of January in the year in which
19 it shall have become a law.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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